IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

TUESDAY, THE 3RD APRIL 2007 / 13TH CHAITHRA 1930

WP(C).No. 9162 of 2007(N)

PETITIONER:

P.MUNEER, PROPRIETOR, M.R.TRADERS,
KARAPARAMBA, IRITTY, KANNUR DISTRICT.

BY ADV. DR.K.B.MUHAMED KUTTY (SR.)
SRI.K.M.MOHAMMED KUNHI
SRI.K.M.FIROZ

RESPONDENTS:
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1. **THE SALES TAX/COMMERCIAL TAX OFFICER,**
   DEPARTMENT OF COMMERCIAL TAXES,
   KOOTHUPARAMBA.

2. **THE DEPUTY COMMISSIONER,**
   DEPARTMENT OF COMMERCIAL TAXES,
   KANNUR - 670 002.

3. **THE DISTRICT COLLECTOR,**
   COLLECTORATE, KANNUR - 670 002.

BY SR.GOVERNMENT PLEADER SRI. MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 03/04/2007,THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WPC.NO.9162/2007 N

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1: **COPY OF THE ASSESSMENT ORDER NO.3518 3087/04-05 DTD. 19/12/2006 AND DEMAND NOTICE DTD. NIL.**

EXT.P2: **COPY OF THE APPLICATION SUBMITTED BY THE PETITIONER DTD. 27/01/2007.**

EXT.P3: **COPY OF THE APPLICATION REQUESTING TO PAY THE AMOUNT ALLEGED TO BE DUE IN EXHIBIT P1 IN INSTALMENTS.**

EXT.P4: **COPY OF THE REJECTION ORDER DTD. 18/01/2007.**

EXT.P5: **COPY OF THE DEMAND NOTICE IN FORM NO.24 BEARING NO. 35183087/04-05 DTD. NIL, ISSUED BY THE FIRST RESPONDENT.**

EXT.P6: **COPY OF THE REVISION MEMORANDUM DTD. 9/01/2007.**

EXT.P7: **COPY OF THE STAY PETITION DTD. 9/01/2007.**

/TRUE COPY/

KSS

K.BALAKRISHNAN NAIR, J.

W.P.(C) NO. 9162 OF 2007-N

JUDGMENT

The petitioner has approached this Court, seeking the following reliefs:

> "(i) Call for the records leading to Exhibit P1 and Exhibit P2 and direct the first respondent to dispose of the same in accordance with law as expeditiously as possible by issuing a writ of mandamus or any other appropriate writ order or direction.
>
> (ii) Call for the records leading to Exhibit P3 and Exhibit P4 and quash the same by issuing a writ of certiorari or any other appropriate writ direction or order.
>
> (iii) Direct the first respondent to give instalment facility to the petitioner as prayed in Exhibit P3 by issuing a writ of mandamus or any other appropriate writ order or direction.
>
> (iv) Call for the records leading to Exhibit P5, Exhibit P6 and Exhibit P7 and direct the second respondent to dispose of Exhibit P6 and Exhibit P7 as expeditiously as possible by issuing a writ of mandamus or any other appropriate writ order or direction.
>
> (v) Direct the first respondent to issue credit to the payments made by the petitioner by issuing a writ of mandamus or any other appropriate writ order order direction.
>
> (vi) To grant stay of recovery proceedings pursuant to Exhibit P1 and Exhibit P5 pending disposal of Exhibit P2

application and Exhibit P6 revision petition."

But, at the time of hearing, the learned counsel for the petitioner pressed only the following reliefs:

(1) To grant instalment facility for paying the amount due.

(2) To direct the revisional authority to dispose of Ext.P6 revision challenging Ext.P5 demand for penal interest.

2. Heard the learned Government Pleader for the respondents also. Pursuant to the interim order of this Court, the petitioner has already paid Rs.18,000/-. He may pay the balance amount in five equal monthly instalments. The 1st instalment shall be paid on or before 30.4.2007. The balance instalments shall be paid on or before the last working day of the succeeding months. Along with the last instalment, the petitioner shall also pay interest, if any, accrued in the meantime. The 2nd respondent is directed to consider and pass orders on Ext.P7 stay petition filed along with Ext.P6 revision within two weeks from the date of production of a copy of this judgment. The recovery proceedings pursuant to Ext.P5 will be kept in abeyance for a period of one month from today.

3. The learned Government Pleader pointed out that Ext.P2 application has already been considered and rejected by the 1st respondent. If copy of that order has not been served on the petitioner, the same shall be

served on him on production of a copy of this judgment. The petitioner will be free to work out his remedy against it.

The Writ Petition is disposed of as above.

3rd April, 2007. K.BALAKRISHNAN NAIR, JUDGE.

Nm/